

# City of Upland



Financial Update  
March 31, 2018  
Fiscal Year 2017-2018

## 2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$	14,534,867
Revenues	\$	24,401,203	
Expenditures	<u>(25,680,213)</u>		
YTD Revenues over (under) expenditures			(1,279,009.95)
Fund Balance Designations			(4,903,473)
Estimated Fund Balance at 03/31/18		<u>\$</u>	<u>8,352,384</u>
Over/(Under) 17.5% Reserve Limit			1,386,643

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended March 31, 2018**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	\$ 16,029,453	8,425,766	52.6%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	8,269,808	59.4%
Business License Tax	873,568	1,058,722	873,500	728,308	83.4%
Other Taxes	832,211	745,414	747,580	490,843	65.7%
Franchise Tax	1,264,970	1,184,255	1,230,000	370,762	30.1%
Licenses & Permits	1,247,615	1,861,777	892,371	1,522,866	170.7%
Revenue from Other Governments	1,915,228	1,771,661	292,068	108,755	37.2%
Charges for Services	4,463,449	4,290,835	2,044,856	1,533,810	75.0%
Fines & Forfeitures	594,416	619,646	589,003	348,275	59.1%
Use of Money & Property	609,449	468,503	880,057	886,230	100.7%
Other Revenue	2,205,837	2,219,580	1,552,752	1,715,782	110.5%
Transfers In	121,523	437,960	-	-	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 47,028,386</b>	<b>\$ 48,113,885</b>	<b>\$ 39,051,140</b>	<b>\$ 24,401,203</b>	<b>62.5%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended March 31, 2018**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 785,914	\$ 617,714	\$ 51,968	\$ 116,232	78.6%
Administrative Services	5,309,324	3,195,381	939,922	1,174,021	60.2%
Development Services	1,715,458	1,045,375	155,698	514,385	60.9%
Police	20,836,010	13,579,845	359,077	6,897,088	65.2%
Fire	2,692,872	1,640,293	3,922	1,048,657	60.9%
Community Services	1,681,326	1,015,895	93,154	572,277	60.4%
Public Works	6,588,333	4,415,711	331,515	1,841,107	67.0%
Transfers Out	195,000	170,000	-	25,000	87.2%
<b>General Fund</b>	<b>\$ 39,804,237</b>	<b>\$ 25,680,213</b>	<b>\$ 1,935,257</b>	<b>\$ 12,188,767</b>	<b>64.5%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End March 31, 2018**

							% of Year	75%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	\$ 39,051,140	\$ 24,401,203	62.5%	\$ 39,804,237	\$ 25,680,213	64.5%	
Housing Fund	201	18,413,905	16,475,855	89.5%	24,619,292	20,191,166	82.0%	
Public Safety Augmentation Fund	203	780,995	641,599	82.2%	780,995	310,465	39.8%	
Gas Tax Fund	204	2,144,722	1,224,031	57.1%	7,209,643	2,487,235	34.5%	
Measure I	205	1,321,067	693,921	52.5%	1,998,978	14,085	0.7%	
Sanitary Sewer	207	-	739,718	0.0%	-	-	0.0%	
HOME	208	102,000	121,289	118.9%	180,000	-	0.0%	
Community Development Block Grant	209	682,125	96,528	14.2%	802,573	180,977	22.5%	
Parking Improvement District Area	210	43,850	38,245	87.2%	146,000	-	0.0%	
Air Quality Management District	211	92,675	48,185	52.0%	179,130	40,511	22.6%	
Homeland Security Grants - PD	214	64,928	5,177	8.0%	60,840	35,322	58.1%	
Proposition 30	215	75,500	512	0.7%	140,000	-	0.0%	
COPS	216	436,664	384,749	88.1%	579,914	-	0.0%	
Other Grants	217	46,028	46,085	100.1%	46,028	39,004	84.7%	
Office of Traffic Safety Grants	218	283,081	116,711	41.2%	283,081	104,965	37.1%	
JAG Grant	219	18,436	18,636	0.0%	18,436	2,737	14.8%	
Asset Forfeiture-Fed DOJ	220	91,400	405,263	443.4%	100,000	5,063	5.1%	
Homeland Security Grants - Fire	221	-	-	0.0%	-	-	0.0%	
Cal HOME	222	767,100	121,599	15.9%	880,600	59,955	6.8%	
Asseet Forfeiture-Fed Treas	223	10,100	6,892	68.2%	-	-	0.0%	
Asset Forfeiture-State	224	20,500	162,900	794.6%	20,000	1,931	9.7%	
	225	-	78,307	0.0%	-	-	0.0%	
Financing Authority	301	-	0	0.0%	-	-	0.0%	
General Development	420	124,000	279,811	225.7%	516,450	104,504	20.2%	
Park Acquisition & Development	421	472,500	707,471	149.7%	215,988	100,000	46.3%	
Storm Drain Development	422	271,929	624,152	229.5%	241,561	47	0.0%	
Street & Traffic Facility Development	423	140,500	391,973	279.0%	1,942,109	1,137,208	58.6%	
General Capital Projects	425	-	-	0.0%	1,638,059	403,245	24.6%	
Street & Alley Repairs - Burrtec	426	204,480	102,240	50.0%	594,071	6,502	1.1%	
Water Utility	640	21,415,000	21,072,976	98.4%	29,936,902	14,665,598	49.0%	
Solid Waste Utility	641	10,793,779	8,425,149	78.1%	11,085,299	5,574,135	50.3%	
Sewer Utility	645	9,405,400	7,551,622	80.3%	11,521,551	5,299,329	46.0%	
Fire Worker's Comp	750	-	1,859	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,020,832	3,020,791	75.1%	4,020,832	3,367,793	83.8%	
Fleet Management	752	1,295,915	955,249	73.7%	1,720,544	813,566	47.3%	
Information Systems	753	1,658,813	1,176,905	70.9%	2,025,024	1,095,058	54.1%	
Building Maint & Operations	754	1,319,840	993,499	75.3%	1,319,840	677,576	51.3%	
Successor Agency	805	3,935,421	184,993	4.7%	3,658,089	1,254,135	34.3%	
		<b>\$ 119,504,625</b>	<b>\$ 91,316,096</b>	<b>76.41%</b>	<b>\$ 148,286,066</b>	<b>\$ 83,652,329</b>	<b>56.41%</b>	